

CHAPTER 11

TRANSPORTATION ACCOUNT CODES FOR SECURITY ASSISTANCE  
PROGRAM SHIPMENTS

ALL SERVICES - (ARMY, AIR FORCE, NAVY, AND MARINE CORPS)

n-i. INTRODUCTION

This chapter provides definitions, instructions, and other information pertaining to the assignment of Transportation Account Codes (TACs) applicable to shipments of the Security Assistance Program sponsored by the DoD. For transportation purposes the Security Assistance Program encompasses the Military Assistance Program (MAP) and Foreign Military Sales (FMS). MAP is commonly referred to as "Grant Aid." Details of the Security Assistance Program are set forth in JCS PUB 1 and the DoD 5105.38-M, Security Assistance Management Manual (SAMM).

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## SECTION A. GENERAL

1. General Information. The alphabetic characters listed below (**first** position of the TAC) will be applicable for compiling MAP and FMS TACs, and will identify the appropriate sponsoring Service.

<u>Sponsoring Service</u>	<u>First position of MAP Grant Aid TAC will be:</u>	<u>First position of FMS TAC will be:</u>
Army	B	A
Air Force	D	D
Navy	P	P
Marine Corps	K	K

The second and third positions will always be alpha characters; the fourth position may be either numeric or alphabetic.

### a. References:

(1) DoD 5105.38-M, Security Assistance Management Manual (**SAMM**). April, 1984

(2) AR 725-50, Requisitioning, Receipt, and Issue System. October 1, 1986

(3) AR 37-100-XX (XX = Fiscal year designator) - The Army Management Structure Appropriations and Funds Available for Obligation, Expense, and Expenditures.

(4) DoD 4140.22-M, Military Standard Transaction Reporting and Accounting Procedures (**MILSTRAP**). January 3, 1977

(5) AFM 172-1, USAF Budget Manual, Volume I, chapter 10, Section E - Transportation of Property (DAF Transportation Funding Policy). May 15, 1962

(6) OPNAVINST 4600.24B, - Management of Navy Transportation. July 16, 1980

(7) NAVCOMPT Manual, Volume 2 - Accounting **Classifications.**

(8) NAVSUP Manual, Volume V - Transportation of Property.

(9) MCO 7301.97. Accounting Under The Appropriation Military Personnel, Marine Corps and Reserve Personnel, Marine Corps. August 21, 1980

(10) MCO 4500.11. Instruction for **Disposition/Utilization** of Excess Personal Property. March 30, 1983

Al. (cont.)

b. Definitions

(1) Military Assistance Program (MAP). That portion of the U.S. security assistance authorized by the Foreign Assistance Act of 1961 as amended, which provides Defense articles and services to **recipients** on a nonreimbursable (grant) basis (JCS PUB 1). MAP is an annual program for which the U.S. Government receives no dollar reimbursement, showing a detailed funding program for a given fiscal year related to specific military assistance requirements by area and country, and taking into account the lead times necessary to effect the deliveries or perform the services in that program.

(2) Foreign Military Sales (FMS). That portion of United States security assistance authorized by the Foreign Assistance Act of 1961, as amended, and the Arms Export Control Act -ef 1976, as amended. This assistance differs from the Military Assistance and the International Military Education and Training Program, in that the recipient provides reimbursement for Defense articles and services transferred (JCS PUB 1). Includes cash sales from stocks (inventories, services, training) by the DoD; DoD guarantees covering financing by private or Federal Financing Bank services of credit sales of Defense articles and Defense services (Sees 21, 22, 23, and 24 of the **AECA**).

(3) International Military Education and Training (IMET). Formal or informal instruction provided to foreign military students, units, and forces on a nonreimbursable grant basis by officers or employees of the United States, contract technicians, and contractors. Instruction may include correspondence courses; technical, educational, or informational publications; and media of all kinds (JCS PUB 1). IMET is identified by ICP, Type of Assistance Code "9" in the fourth position of MAP Grant Aid **TACs**.

(4) FMS Case Designator. A unique designator assigned by the implementing agency to each FMS case. The designator originates with the offer of a sale, identifies the case through all subsequent transactions, and is generally a three letter designator.

c. **MAP/FMS TAC** Coordination/Assistance. The following TAC focal points of contact will provide assistance in unusual TAC assignment problems that cannot otherwise be resolved through research and use of this regulation:

Army	=	Deputy Chief of Staff for Logistics Directorate for Transportation, Energy and Troop Support
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A.1.c. (cont.)

Telephone: AUTOVON: 224-4055  
Commercial: (202) 694-4055

Air Force = Air Force Logistics Command  
ATTN: LOZPT  
Wright-Patterson AFB, OH 45433-5001

Telephone: AUTOVON: 787-4814  
Commercial: (513) 257-4814

Navy = Navy Material Transportation Office  
Navy Management Fund Code (Code 06)  
Norfolk, VA 23511-6691 --

Telephone: AUTOVON: 564-3165  
Commercial: (804) 444-3165

Marine Corps = Commandant of the Marine Corps  
Code LFT-1  
Washington, DC 20380-0001

Telephone: AUTOVON: 224-4638  
Commercial: (202) 694-4638

d. Appropriations Chargeable

(1) FDT. There are no FDT costs applicable to MAP or FMS shipments.

(2) SDT

(a) MAP

Army sponsored: MAP funds are provided the U.S. Army Finance and Accounting Center, Indianapolis, IN for disbursement upon receipt of bills from the TOAs. USAFAC converts the MAP TAG to the appropriate MAP accounting classification(s).

Air Force sponsored: 57-11\*1080.##1 38\*-6359 L10 46X S503000  
(\* = fiscal year indicator; ## = MAP two-digit country code; X = mode of transportation; the numeric two identifies commercial air, and the numeric three identifies commercial surface).

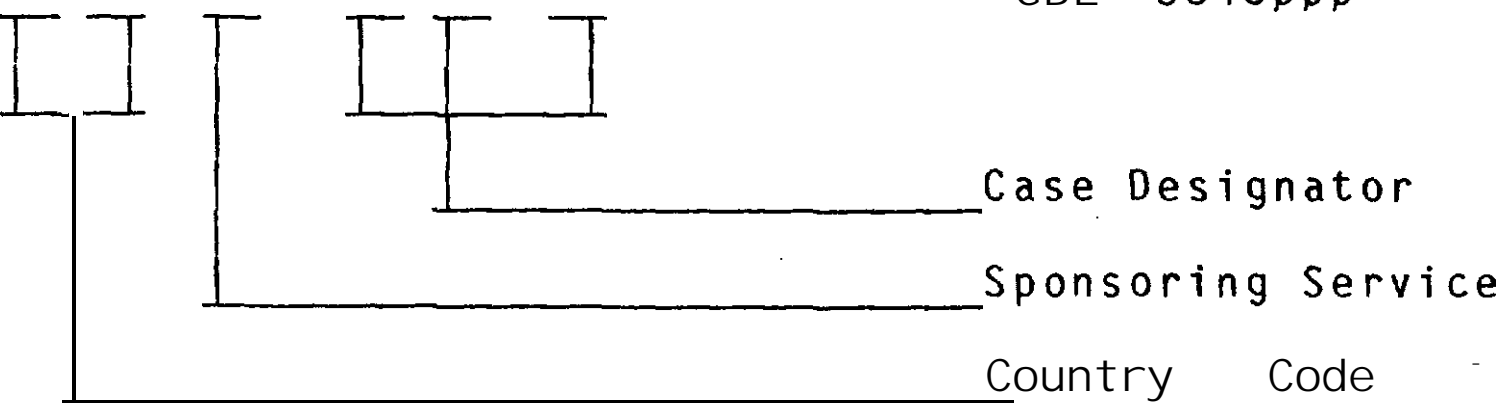
Navy and Marine Corps-sponsored: NMF-\* plus the TAC (\* = fiscal year identifier).

A.1.d.(2) (cont.)

(b) FMS. The following accounting classification applies to all FMS transportation costs, to be cited on the GBL, regardless of sponsoring service:

97-11X8242 L009 8401

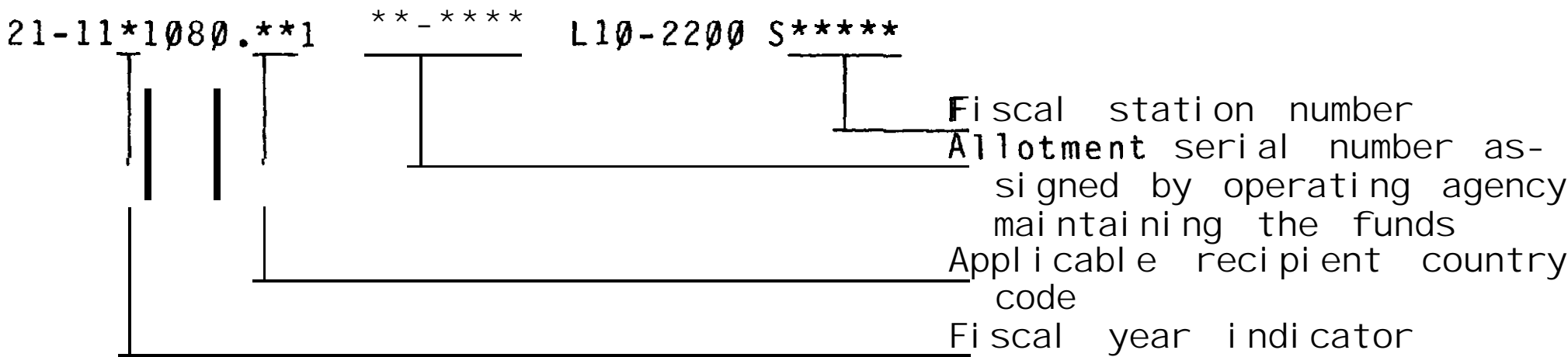
GBL S843000



(3) GBLs

(a) MAP

Army-sponsored:



Air Force sponsored: 57-11\*1080. ##1 38\*-6350 LIQ  
46X S503000 (\* = fiscal year indicator; ##2 MAP 2-digit country code; x = mode of transportation, the number two identifies commercial air, and the numeric three identifies commercial surface).

Navy and Marine Corps sponsored: NMF-\* plus the  
TAC (8 = fiscal year indicator).

## 2. Decision Table

a. To differentiate between MAP Grant Aid and FMS shipments, the following guidance is offered:

FMS = If record position 34 of the shipping document - DD Form 1348-1, which equates to the 5th position in the TCN, indicates an alpha A thru H and J or numeric other than a one or a zero, the shipment is FMS.  
(NOTE: The numeric or alpha code entry in the fifth position of the TCN identifies the FMS delivery term code. FMS delivery term codes are contained in MIL-STRIP, Volume I. If shipment is FMS, assign TAC in accordance with paragraph B.2.)

MAP = MAP Grant Aid shipments do not have a delivery term code; therefore, record position 34 of the shipping document, which also equates to the fifth position in the TCN will be a zero. If shipment is MAP, assign TAC in accordance with paragraph B.1.

b. The following reflects the relationship of data elements on the shipping document of the first six positions in the TCN:

<u>DATA ELEMENT</u>	<u>RECORD POSITION ON SHIPPING DOCUMENT</u>	<u>POSITION IN THE TCN</u>
Sponsoring service code	30	1
Country/Activity Code	31 and 32	2 and 3
Customer within country (MAPAD)	33	4
FMS Delivery Term Code (Note 1)	34	5
Type of Assistance (MILSTRIP)	35	6

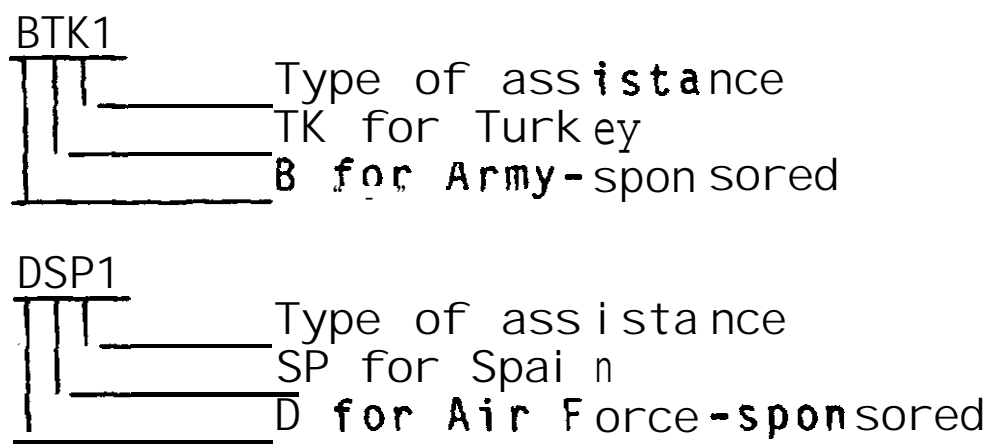
Note 1. Must be either a numeric 2, 3, 4, 5, 6, 7, 8, or 9 or an alpha A, B, C, D, E, F, G, H, or J in record position 34 to identify the shipment as FMS. MAP Grant Aid shipments do not have delivery term codes that apply; therefore, record position 34 will always be a zero (0).

SECTION B. SECURITY ASSISTANCE PROGRAM (FMS & MAP)

1. MAP Grant Aid. The following **table** provides criteria to follow in developing MAP Grant Aid **TACs**.

<u>TAC POSITION</u>	<u>DATA ELEMENT</u>	<u>MILSTRIP REQUISITION DATA ELEMENT WILL BE IN THIS POSITION:</u>	<u>TAC STRUCTURE</u>
1	Service Code	30	First position of TAC will be: B for Army D for Air Force P for Navy K for <b>Marine</b> Corps
2 and 3	Country Code	31 and 32	The two-digit country code in rp 31 & 32 <b>will</b> be the 2nd and 3rd positions in the TAC.
4	Type of Assistance	35	The "Type of Assistance" code in rp 35 will be the 4th position in the TAC.

EXAMPLES OF MAP GRANT AID TACS:



2. FMS. The following table provides criteria to follow in developing FMS TACs:

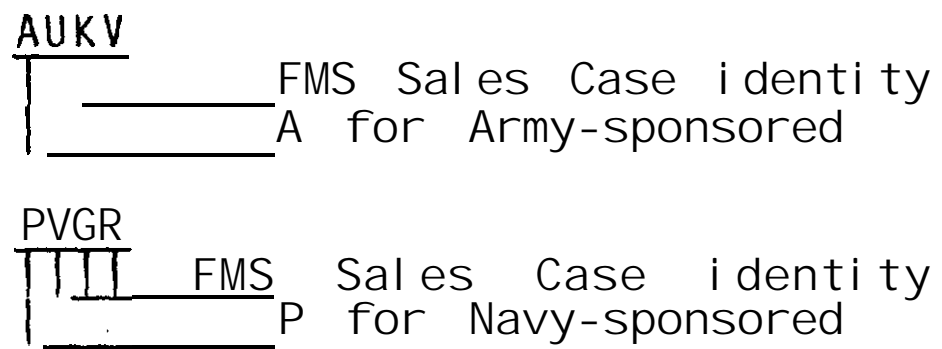
<u>TAC POSITION</u>	<u>DATA ELEMENT</u>	<u>MILSTRIP REQUISITION DATA ELEMENT WILL BE IN THIS POSITION</u>	<u>TAC STRUCTURE</u>
1	Service Code	30	First position of TAC will be: A for Army D for Air Force P for Navy K for Marine Corps



B. 2. (cont.)

TAC POSITION	DATA ELEMENT	MILSTRIP REQUISITION DATA ELEMENT WILL BE IN THIS POSITION:	TAC STRUCTURE
2, 3, & 4	FMS Sales Case	48, 49, & 50	The FMS Sales Case identity (ALWAYS alpha) will be the 2nd, 3rd, & 4th positions in the TAC. (rp 48, 49, & 50 of DD Form 1348-1 will identify the FMS case.)

EXAMPLES OF FMS TACs:



3. Retrograde of FMS Cargo. FMS materiel shipments returned to the United States Military Service (Army, Navy, Air Force, or Marine Corps), or to DoD supply activities under authority of an approved Report of Discrepancy (ROD) which finds the U.S. Government at fault will cite "III" in the 2nd, 3rd, and 4th positions of the TAC (see note 2). The first position of the TAC will identify the sponsoring Service, e.g., if the shipment is Air Force-sponsored the TAC will be **DIII**; if Navy-sponsored, the TAC will be **PIII**, etc.

Service	TAC	Fund	Citation
USA:	AIII	97-11X8242	L009 8401
USAF :	DIII	97-11X8242	L009 8401
USN:	PIII	97-11X8242	L009 8401
USMC:	KIII	97-11X8242	L009 8401
			Case Designator
Country Code			Sponsoring Service

Note 2. RP 48-50 of the DD Form 1348-1 will identify the original FMS Case through which materiel was purchased. Block 13 of the DD Form 1348-1 will contain the proper TAC and/or appropriate accounting classifications (see chart above).

SECTION C. BILLING INFORMATION

1. Billing Addresses

a. FMS. Transportation costs for all FMS materiel will be billed to:

(1) Transportation costs resulting from the movement of FMS materiel by the Defense Transportation System (DTS) will be billed by the transportation operating agencies to:

Director  
Security Assistance Accounting Center  
ATTN: AFAFC/SAAC  
Lowry AFB, CO 80279-0001

(2) Army and Air Force sponsored shipments of FMS materiel on U.S. Government Bills of Ladings (GBLs) will be billed to:

Commander  
U.S. Army Finance and Accounting Center  
ATTN: Chief, Transportation Division  
Indianapolis, IN 46249-1026

(3) Navy and Marine Corps sponsored shipments of FMS materiel on GBLs will be billed to:

Commanding Officer  
Navy Material Transportation Office  
Code 021.2  
Naval Station, Bldg. Z-133  
Norfolk, VA 23511-6691

b. MAP Grant Aid

(1) Army sponsored shipments:

(a) DTS shipments will be billed to:

Commander  
U.S. Army Finance and Accounting Center  
ATTN: FINCY-B  
Indianapolis, IN 46249-1026

(b) GBL shipments will be billed to:

Commander  
U.S. Army Finance and Accounting Center  
ATTN: Chief, Transportation Division  
Indianapolis, IN 46249-1026

C.1.b. (cont.)

(2) Air Force sponsored shipments:

(a) DTS shipments will be billed to:

Commander  
Air Force Logistics Command  
ATTN : DSTXR  
Wright-Patterson AFB, OH 45433-5001

(b) GBL shipments will be billed to:

Commander  
U.S. Army Finance and Accounting Center  
ATTN : Chief, Transportation Division  
Indianapolis, IN 46209-1026

(3) Navy and Marine Corps sponsored shipments:

DTS and GBL shipments will be billed to:

Commanding Officer  
Navy Material Transportation Office  
Code 021.2  
Naval Station, Bldg Z-133  
Norfolk, VA 23511-6691

2. Special Information. (Reserved)

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